

Consultation feedback: the Council response

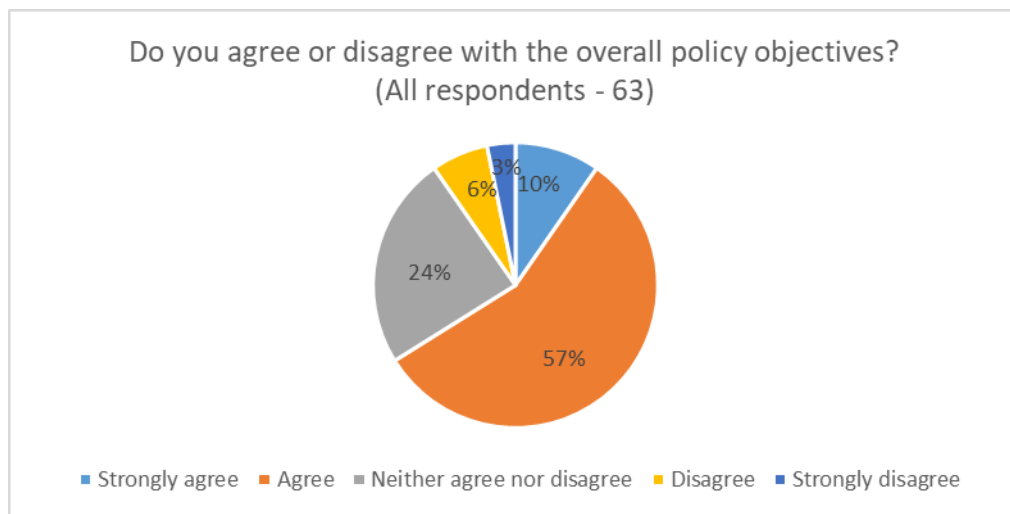
Consultation on a draft policy for allocating council community properties, setting rents, and awarding rent subsidy and discretionary rate relief to the voluntary and community sector

1. Overview

- 1.1. Consultation on the draft policy for properties, rent subsidy and rate relief was undertaken between 9 October and 19 November 2019. It included an online survey and engagement event. The consultation was promoted on the Council's Get Involved web portal and via the VCS infrastructure organisations regular communications channels to VCS organisations across Croydon.
- 1.2. 21 representatives of VCS organisations and groups attended the engagement event, which was held on 1 November 2019. 63 VCS organisations responded to the online survey. Not all respondents answered every question. Respondents to the survey included organisations that did not rent their premises from the Council (52%); did not receive rent subsidy (65%) did not receive discretionary rate relief (DRR) (43%). Of those that did rent from the Council, 23% paid nil rent; and 68% did not share their premises with another VCS organisation. All responses have been analysed and given full consideration in the preparation of the final policy. We are grateful to everyone who took the time to respond.
- 1.3. This document provides a summary of the consultation responses received, and views expressed at the engagement event. It does not attempt to capture every point made. This document sets out the changes the Council has made in response to the points raised in the consultation and where the council has not made changes, the reasons are explained.

2. Overall objective of proposed policies

Question 1: Do you agree or disagree with the overall policy objectives?



Question 2: Should there be any other objectives?

Question 2 response

There were 32 responses. Points raised include:

- A wish for clarity and transparency regarding Council properties available to the VCS.
- Some VCS organisations renting privately said they had immediate needs and would not be able to wait until 2024/25 for rent subsidy.
- Need to improve health and safety in Council community properties
- VCS organisations and non-VCS organisations sharing Council and private properties as a solution.
- The need to be based in 'areas of greatest deprivation' to qualify was seen as unfair, as some organisations help those from these areas but are not based in the areas themselves. Being able to 'show that people who use their premises live in areas of deprivation' was fairer.

The Council response

The Council intends to limit phase 1 (2021/24) of the rent subsidy scheme to organisations occupying premises owned or leased by the Council in order to ensure that there is sufficient income from market rents to enable eligible VCS organisations renting council properties to receive rent subsidy; some of them may be applying for it for the first time. The Council does not have additional resources to add to the scheme. The overall effect of the policy must therefore be cost neutral. The operation of the scheme in Phase 1 will be reviewed in 2023 before deciding whether to extend it to organisations renting privately.

Giving some weighting to organisations based in an area of deprivation is consistent with the Council's locality approach to service delivery. When considering issues to

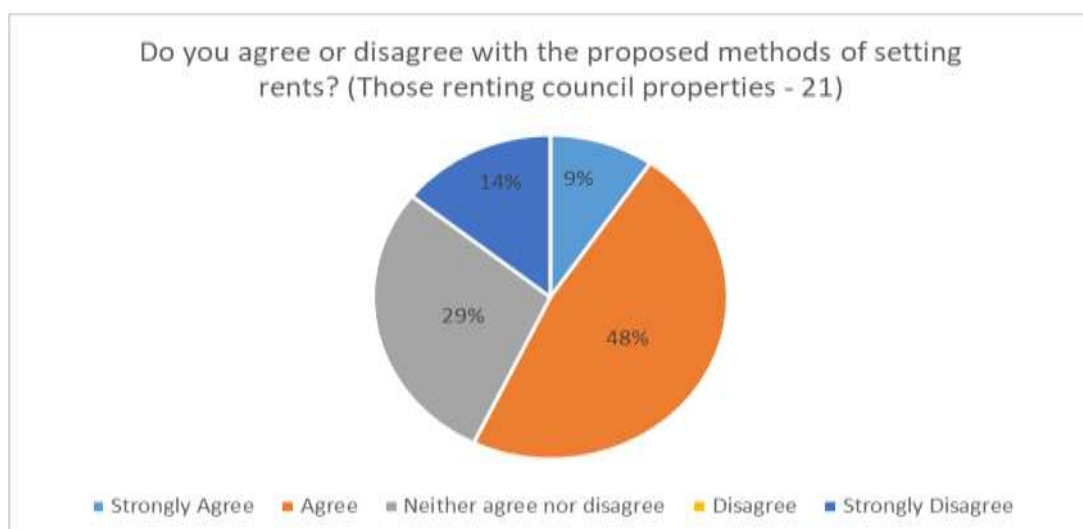
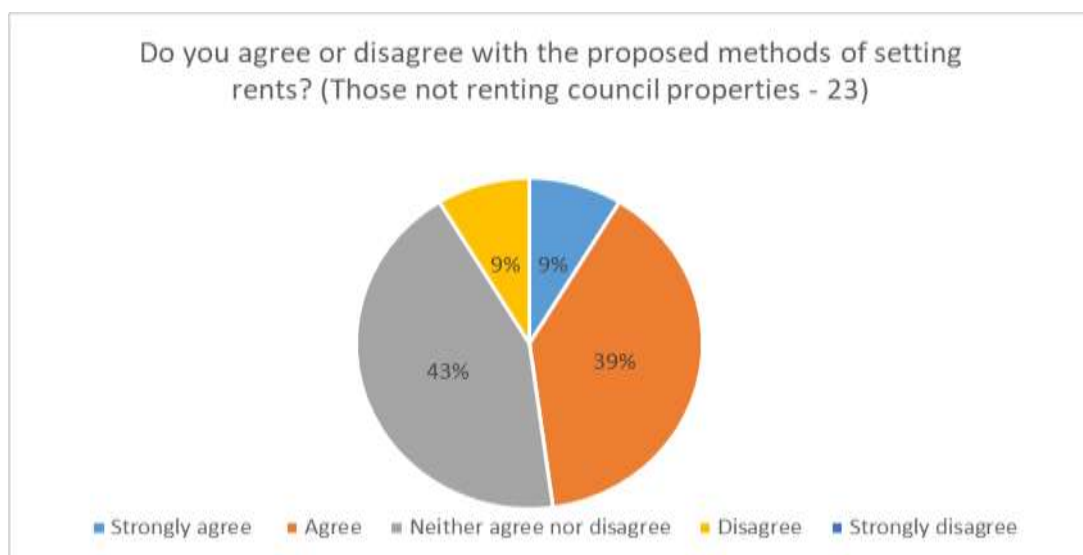
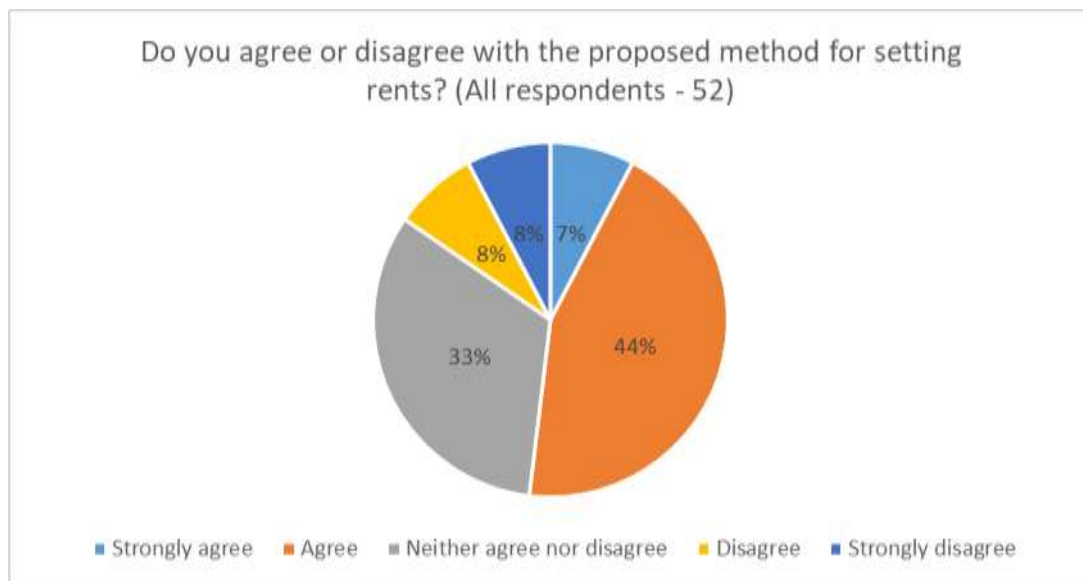
be addressed by the VCS Strategy on 11 February 2019, the Scrutiny and Overview Committee observed that some localities were underrepresented by voluntary organisations compared to others.

AMENDMENT TO POLICY

The policy has been amended to reduce the weighting given to organisations based in areas of deprivation, awarding 5 points for multiple deprivation only, a modest degree of extra priority for organisations based in areas of greatest deprivation.

3. Rent charging framework for Council community properties

Question 3: Do you agree or disagree with the proposed method for setting rents?



Respondents were broadly in favour of the proposed method of setting the rent. Not all respondents to this question indicated whether they rented a council property. The proportion of respondents who agreed with the rent setting framework was higher among those renting from the Council (57%) than among those who did not (48%). The proportion of respondents who neither agreed nor disagreed with the framework was higher among those not renting from the Council (43%) than among those who did (29%).

Question 4: Do you have any other comments in respect of setting rents?

Question 4 response.

There were 33 responses. Points raised included:

- There was concern that the loss of rent subsidy or DRR would shift organisations' resources away from service delivery and drain their reserves. It would also make their bids for other grants less competitive as they would have to include housing costs, making organisations less likely to leverage external funding and more likely to shift costs onto other Council programmes. It was noted that the Council's premises related support for local groups is a major factor in their fundraising success.
- Some respondents questioned the need for the policy to change.
- Some wondered how much higher the new rents would be
- VCS organisations that have invested capital in the fit out of premises should benefit from an adequate and lengthy lease or a defined rent free period to enable them to recover financially
- The need to exempt organisations from service charges as well as rent subsidy/DRR.
- If the market rent reflected potential usage, including potential development, this could open up community spaces to risks of unviability and potential development.
- Basing the rent on a geographical location commanding higher rental values may result in a lack of community activity in central Croydon run by those with lower incomes, as those spaces became unviable. It would be preferable to let such properties at a peppercorn or to focus rent subsidy on council properties to ensure the availability of rent subsidy to maintain the viability of such properties.
- The Council needed to be strategic in targeting support at groups making best use of premises, whether subsidised before or not. Without rent subsidy rents in community hubs would have to increase to cover management and maintenance costs.
- VSC organisations should be allowed to hire affordable space to other community or commercial groups offering a community activity or service.
- Support for encouraging the sharing of premises, as there were insufficient properties for groups to rent, such as small or shared spaces for smaller

organisations needing a base for equipment and an office space for one or two days a week.

The Council response

AMENDMENT TO POLICY

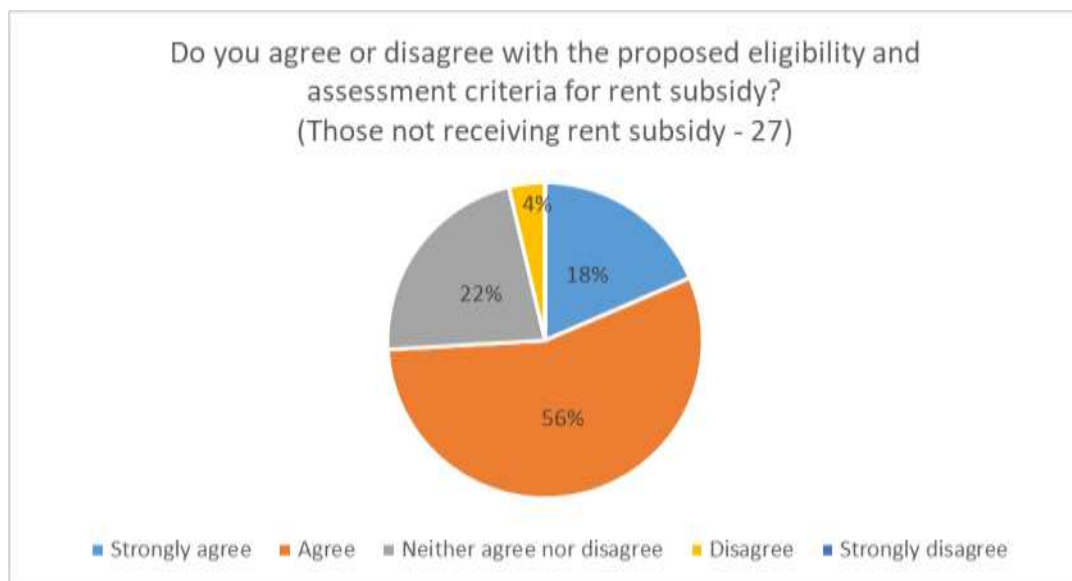
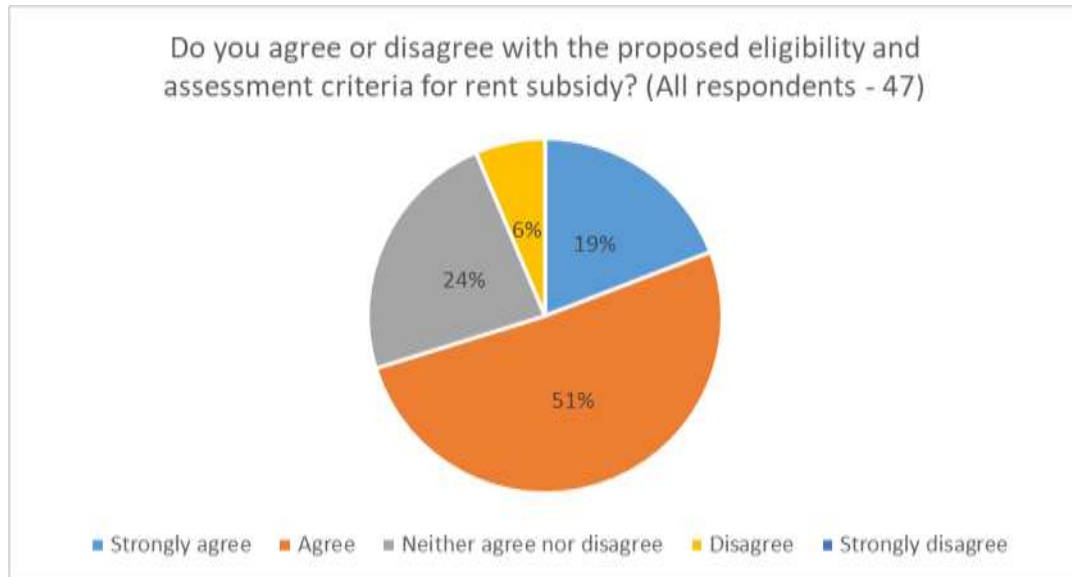
The wording of the policy was changed to make it clear that market rents would not reflect potential development and that capital investment in properties by lessees would be recognised through a rent free period.

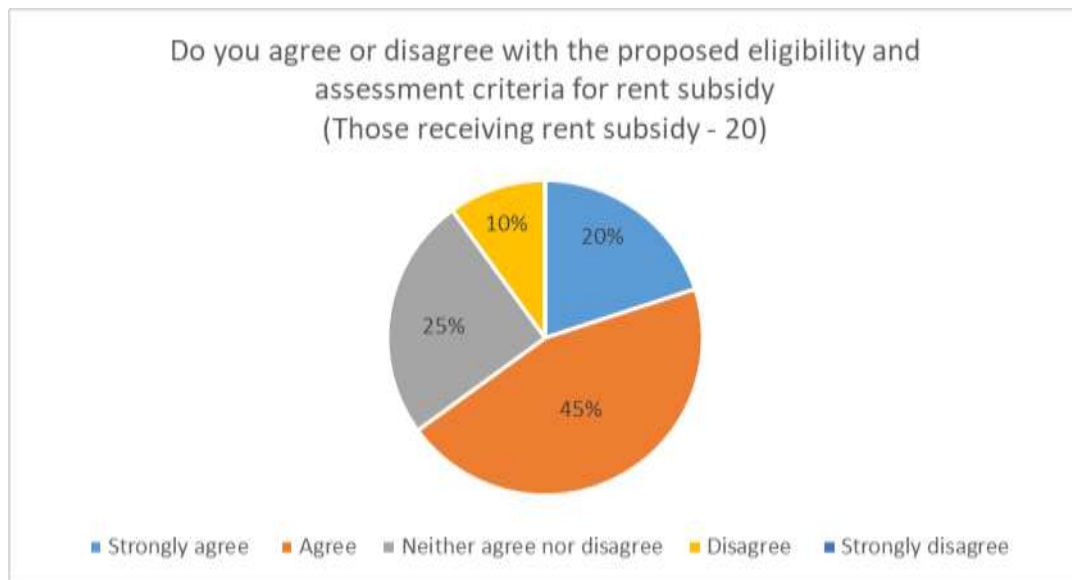
Most council community properties are not located in areas of highest rental value in central Croydon. Moving from the use of peppercorn to market rents is not expected to have such an impact on viability as rent subsidy would target support at organisations supporting the priority outcomes in the Council's VCS strategy. Rent subsidy will be focussed on council properties for three years and the policy will be reviewed before any extension to privately owned properties.

The policy allows VCS organisations to sublet to other VCS organisations approved by the council at a charge that enables them to recover reasonable expenses of doing so. This permission will not extend to commercial organisations as the aim of the policy is to increase the availability of space to VCS organisations and groups. The sharing of premises is also encouraged. The Council plans to develop a web-based project to share information about VCS organisations and groups seeking space and potential providers of space.

4. Rent subsidy

Question 5: Do you agree or disagree with the proposed eligibility and assessment criteria for rent subsidy?





Whether they received rent subsidy or not, the majority of respondents supported the criteria. Only three disagreed.

Question 6: Do you agree with the proposed eligibility and assessment criteria for rent subsidy?

Question 6 response.

There were 33 responses. Points raised included:

- A welcome for rewarding organisations' willingness to offer space to smaller groups and support for a framework that fosters collaboration among groups, with a call for a council register of spare spaces that small groups can use, not just premises to let.
- Questioning whether it was appropriate to ask organisations to share if they needed to ensure confidentiality to their beneficiaries
- Sharing properties may lead to greater administrative costs.
- A request to clarify whether 'financial turnover' refers to 'total income' or 'total expenditure'
- Some felt turnover should not trump community need, or the value and specialisation that each charity brings to the borough.
- Suggestion to use net current assets (which excludes debtors and creditors) rather than 'reserves'. Some felt that organisations should not be penalised for building up reserves, nor should it be assumed that organisations with large turnovers would necessarily have the resources for fundraising. They should be given contacts for the infrastructure organisations.
- Some felt that it was excessive to require 85% of users to be Croydon residents, especially for organisations based near the borough boundary; others felt it was right to give priority to organisations based in Croydon.

The Council response

AMENDMENT TO POLICY

The policy has been amended, with the percentage of users that should be Croydon residents lowered from 85% to 75%. 'Turnover' is now defined in the policy as 'gross annual income'.

The points system gives appropriate weight (40 points) to critical services which would include some specialist services, compared with low financial turnover (5 or 10 points) or sharing (5 points). Given the limited funding available, the Council considers that it is reasonable to expect organisations with reserves of more than two years' operating costs to pay their rent. Advice will be available from the Council and infrastructure organisations on fundraising.

The Council plans to develop a web-based project to share information about VCS organisations and groups seeking space and potential providers of space. The policy does not penalise organisations if the Council accepts that they cannot share their premises, and it allows a charge to recover the reasonable expenses of subletting or sharing.

Question 7: On what grounds should an organisation receive 100% rent subsidy?

Question 7 response.

There were 41 responses. Points raised included:

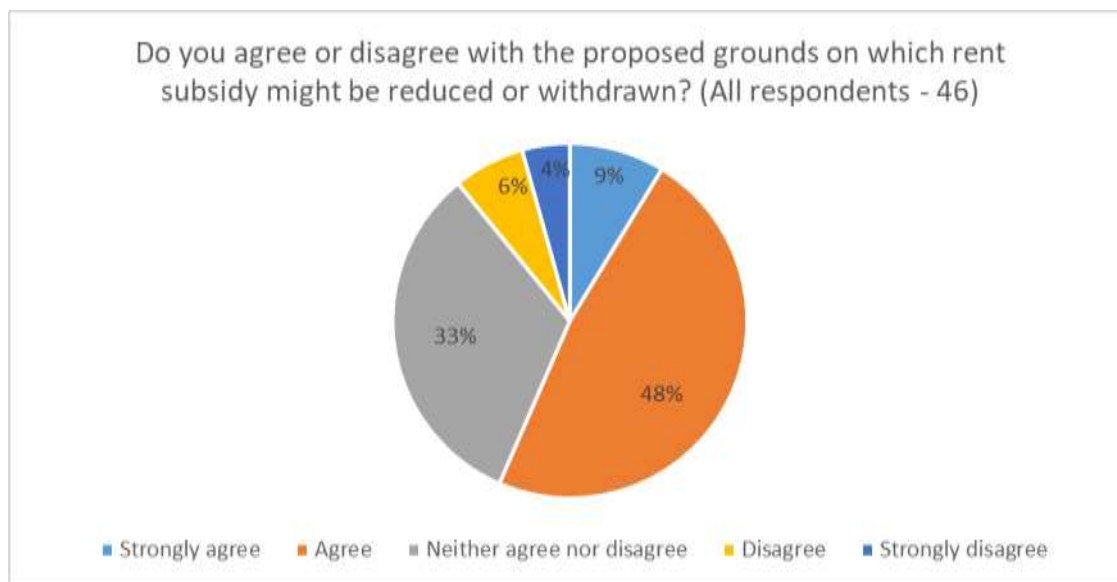
- Organisations with no income, with little capacity to earn income to meet its rent, and not-for-profit.
- The lack of subsidy would reduce the income available to deliver services.
- To retain a vital service in the borough
- The number of residents benefitting from the organisation.
- The organisation is open 5-days a week.
- It meets the strategic needs of the Council.
- It provides a hub/community space for other local services to use
- Has a low turnover, defined as less than £5,000 or £20,000 pa (£50,000 as a medium category was too high) and have little or no reserves.
- The organisation has never received rent subsidy before.
- Received on the basis of high performance and achievement.
- The organisation does not receive grants from the Council.
- The organisation has a robust business plan ensuring its sustainability.

The Council response

The policy as drafted allocates subsidy equivalent to 100% of the rent. Most of the suggestions made are reflected in the policy in terms of the eligibility criteria or priority awarded. The policy offers an opportunity for organisations that have not

received rent subsidy before, although this would not of itself be a reason to give priority.

Question 8: Do you agree with the proposed grounds on which rent subsidy might be reduced or withdrawn?



Question 9: Do you have any other comments on our proposals for rent subsidy?

Question 9 response

There were 26 responses. Points raised included:

- Allocating properties for a limited term may not provide organisations with the stability they need. For most organisations, a long lease for five or more years is necessary to achieve long-term funding options across different sectors.
- Adequate notice should be given when rent subsidy is reduced, for instance where Council priority outcomes change. The reduction could be phased over a period of time.
- Non-VCS organisations should be taken into account when assessing usage.
- Make sure information is transparent and correct.
- A request for help from the Council for organisations under-utilising their premises to find groups with which to share
- Concerns regarding the exclusion of organisations wholly or mainly subletting the premises from rent subsidy and a request that this be clarified.

The Council response

AMENDMENT TO POLICY

The policy has been amended to allow organisations wholly or mainly subletting the premises to claim rent subsidy. However, the Council will have to agree the rent charged to the subtenant, which should be no more than a reasonable charge to allow for the recovery of costs. The policy has been amended to state that in the event of a decision to reduce rent subsidy,

six months' notice will be given. In the event of a decision to withdraw rent subsidy, a letter will give the reasons for this measure.

The Council will assist organisations to find other VCS groups to share with. Commercial organisations are not taken into account, as the policy is intended to increase the availability of premises for the VCS. The length of a lease awarded by the Council will depend on the property concerned, but five years would not be an unusual period.

5. Allocation of Council community properties

Question 10: How should the council prioritise allocations of premises?

Question 10 response

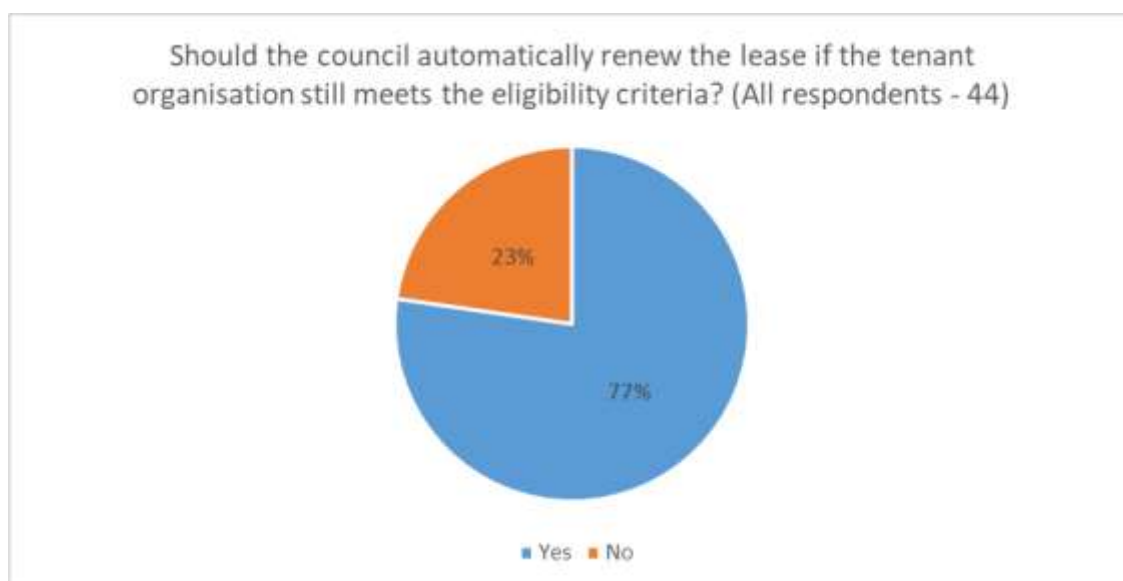
There were 38 responses. Points raised included:

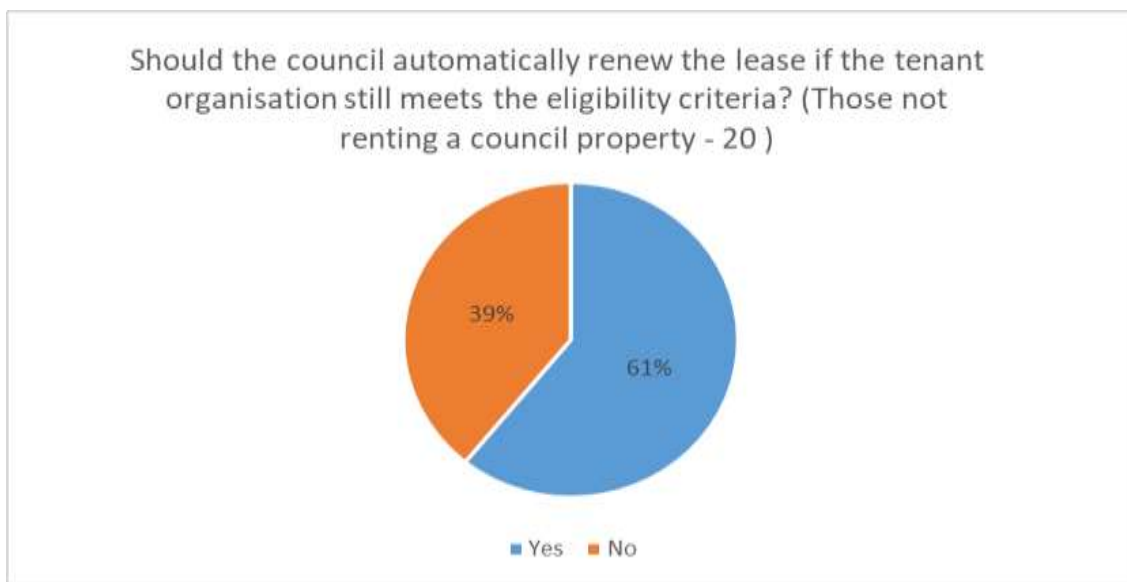
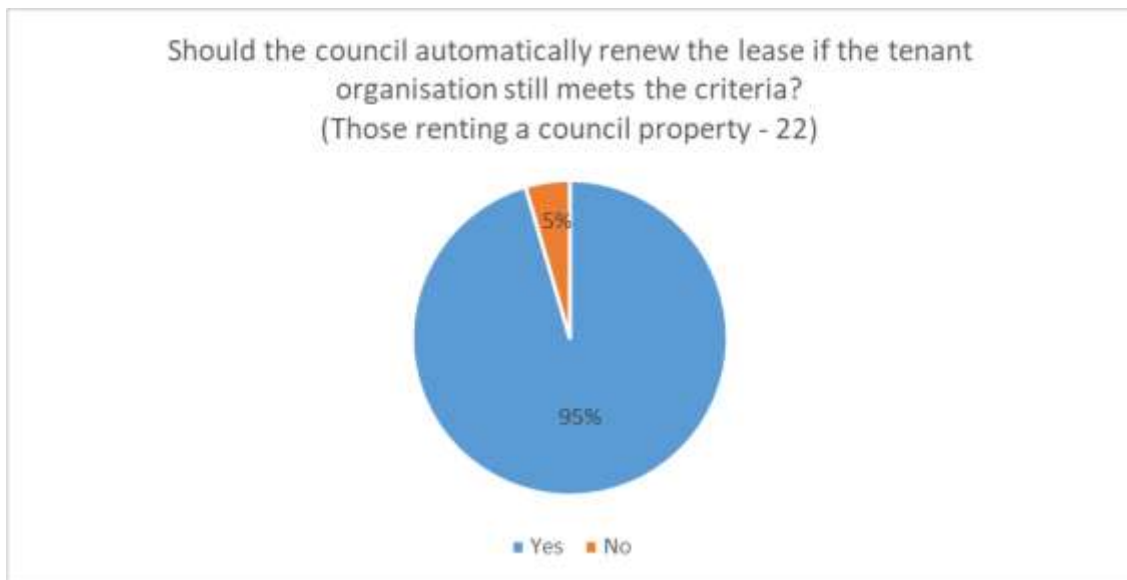
- Support for allocating premises to organisations that support VCS strategy priority outcomes and for considering the needs in the area where the premises are located and the client group(s) that organisations would serve.
- Consideration should be given to organisations that provide business and infrastructure support and space for VCS organisations and businesses.
- The need of the organisation, the priorities that they address and their track record in making a difference to their community should be considered.
- The application process needs to be improved and made more transparent and connected with the stated long-term objectives of the Council and wishes of local people.
- The Council should prepare a list of premises.

The Council response

The policy criteria include support for priority outcomes, the local need for the proposed service and the needs of the organisation as well as its capability with regard to financial and asset management. This policy will make the application process more transparent. The Council will prepare a list of its current community premises and their occupants.

Question 11: What should happen when an existing lease expires? Should the Council automatically renew the lease if the tenant organisation still meets the eligibility criteria?





Respondents overwhelmingly supported the renewal of the lease if the tenant still met the eligibility criteria. Among respondents renting from the Council, this support neared unanimity. Two respondents did not indicate whether they rented from the Council.

Question 12: Under what circumstances should the property be offered to another organisation?

Question 12 response

There were 12 responses. Points raised included:

- Due diligence checks should be taken out to assess the impact and sustainability of the organisation.
- The lease should be renewed if the organisation still fulfils the eligibility criteria, adheres to the priority outcomes and has made progress in achieving its aims.
- The property should be offered to another organisation:

- If the organisation does not meet eligibility requirements.
- If there is no longer a local need for the service.
- If the space is not used regularly or for community benefit
- If there is evidence that an organisation is no longer carrying out the work it was supposed to do, or cannot manage the property or pay the rent on time, or is using it incorrectly in breach of the lease
- If another organisation has a greater need for the premises.
- If they no longer require assistance as they are exceeding their goals.
- If the Council decides not to renew a lease it should give sufficient notice and seek to provide assistance to locate alternative premises.

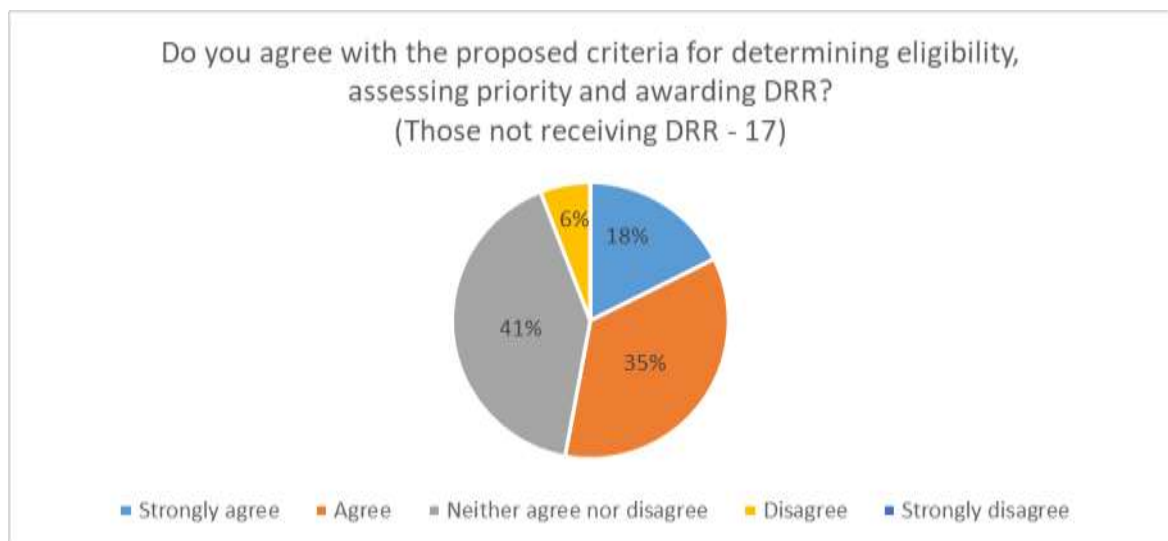
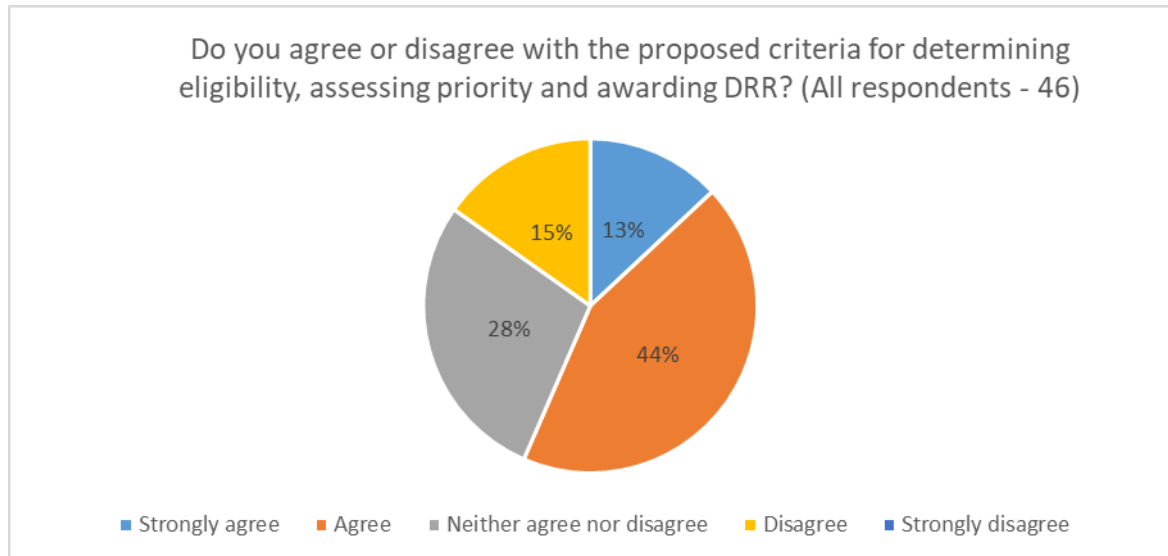
The Council response

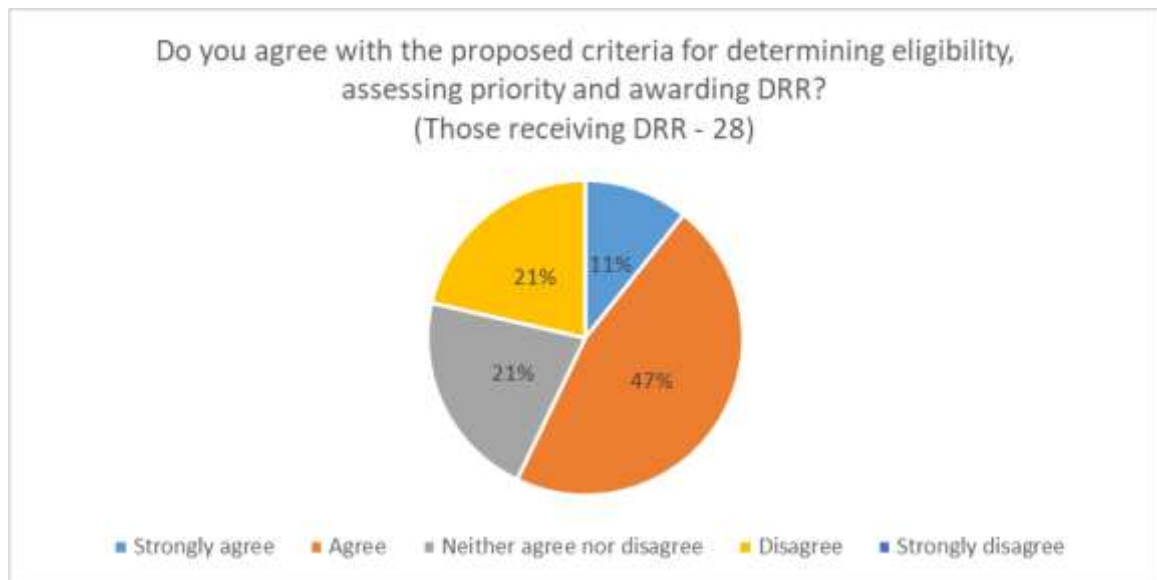
AMENDMENT TO POLICY

The policy has been amended to set out more clearly the criteria to be used in deciding whether to renew the lease, namely whether the priorities against which eligibility was assessed at the time the property was allocated are still relevant, the organisation's performance, compliance with the lease and regular use of the property for purposes agreed with the Council as well as the Council's own needs and the community's needs. The policy has also been amended to provide that grant six months' notice will be given to the occupier if the Council decides not to renew the lease.

6. Discretionary Rate Relief (DRR)

Question 13: Do you agree with the proposed criteria for determining eligibility, assessing priority and awarding DRR?





Respondents were broadly in favour of the proposed criteria for awarding DRR, whether they received it or not, and none strongly disagreed. One respondent did not indicate whether they received DRR. The proportion of respondents who disagreed with the criteria was higher among those who received DRR (21%) than among those who did not (6%). The proportion of respondents who neither agreed nor disagreed with the criteria was higher among those who did not receive DRR (41%) than among those who did (21%).

Question 14: Please give reasons for your answer

Question 14 response

There were 30 responses. Points raised included:

- The proposals were a fair and transparent system that would allow small concerns to thrive. DRR was seen as a lifeline to small start-ups and organisations struggling with funding.
- Some respondents were opposed to priority being given to organisations occupying premises with lower rateable values, though their reasons varied:
 - Payment of DRR to more small organisations should not be at the expense of larger ones. The criteria should be merit and performance.
 - Larger organisations would not necessarily have the resources to bear the rating costs if they were unsuccessful in their application for DRR
 - Organisations should not be penalised for requiring large premises to carry out the services they provide
 - Discouraging organisations from using properties with a higher rateable value might prohibit community activity in higher value areas
 - A larger organisation subletting rooms to smaller organisations would be compelled to pass the cost on and it was doubtful that those tenant organisations would be able to meet the increase in charges.
- Organisations should be encouraged to get the 80% Government subsidy (through mandatory rate relief) where possible.

- Some respondents felt that awards should be made for three to five years. This was either for reasons of stability, to avoid uncertainty or to avoid excessive bureaucracy. Organisations should not have to submit full supporting documentation each year with their applications.
- Several respondents said they didn't understand DRR and asked for staff to answer questions and help them understand what they would have to pay if their application failed.

The Council response

The aim of the DRR policy is to support those smaller organisations that are less able to meet the business rate burden. As DRR is a lesser sum than rent subsidy, annual applications will be required to give new and smaller organisations the opportunity to receive this support sooner than a three year cycle would allow. However, to reduce the burden on organisations, the Council will develop a renewal form that does not require organisations to resubmit supporting documentation every year. The Communities Team provide support and guidance on accessing funding opportunities generally and can answer questions about DRR. The operation of the policy and outcomes will be reviewed in 2023.

Question 15: If your organisation does not currently receive mandatory 80% relief from business rates, what is preventing you from applying for it?

Question 15 response

There were 32 responses. Points raised included:

- Several respondents didn't know that such rate relief was available or did not know how to apply for it.
- Others did not require it as they had no fixed premises or operated within another organisation's premises such as a community centre.

The Council response

AMENDMENT TO POLICY

The policy has been amended to include information on how to apply for mandatory rate relief and information on other rate relief schemes.

Question 16: Do you have any other comments about our proposals for DRR?

Question 16 response

There were 24 responses. Points raised included:

- Smaller charities that have few reserves need to be given priority as they cannot be supported by loans or grants from national bodies.
- An organisation with multiple properties questioned why it should be put at a disadvantage (through the aggregation of applications); rather, each property should be assessed for DRR on its merits.

- Timing of DRR (applications in October, with results January 31st) was misaligned with rent subsidy (applications in February-March, with results in April); this might mean that an organisation only found out later that its premises was unaffordable.

The Council response

AMENDMENT TO POLICY

The policy has been amended so that applications for multiple properties are not aggregated and each application is assessed separately.

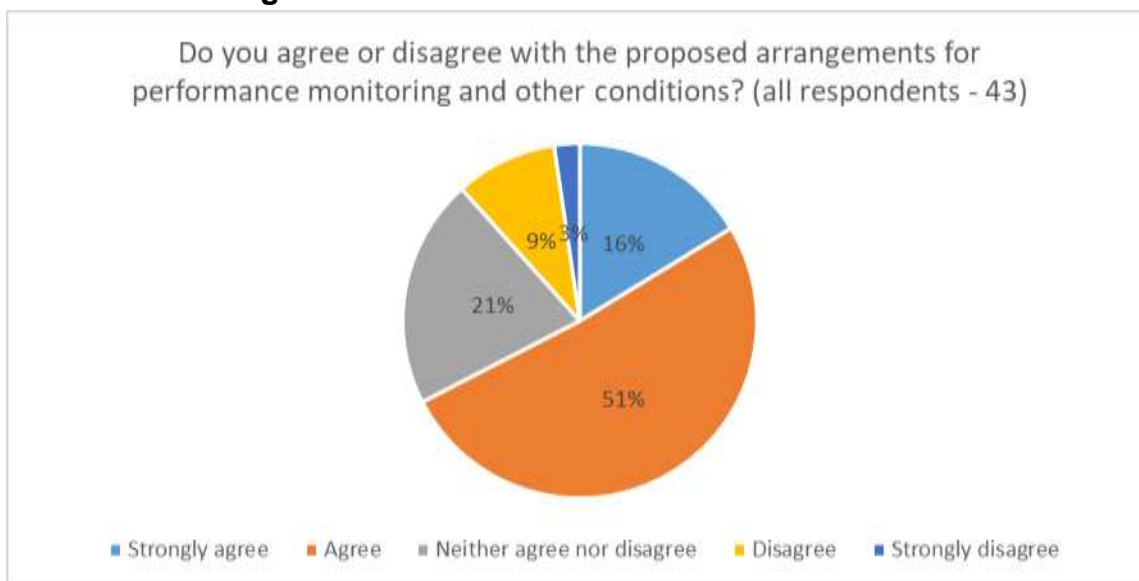
It has also been amended to state that decisions will be given in March for DRR for years when a revaluation of rateable values takes place. In non-valuation years, subject to administrative arrangements, the Council will calculate the DRR amount on the basis of the old year's business rate charge and issue a decision in January. It is likely that the new business rate charge will subject to an increase for inflation. The VCS organisation would therefore have to pay the difference between the DRR awarded (20% of the old year's business rate charge) and the new rate charge and would receive a bill asking for the difference in April.

Smaller charities with lower reserves will tend to be in properties with lower rateable values and will therefore receive priority under the new policy. The impossibility of providing an undertaking to cover DRR in advance (given that the Council is notified of the business rate multiplier in February each year and revaluations occur every three years) should not frustrate the Council's wish to provide 11 months' notice of its decisions on rent subsidy.

The Government has decided that revaluations will take place every three years. The next is due in 2021. Revaluation is the review of the rateable values of all business and other non-domestic property in England at a particular point in time. In a year when there is a revaluation there may be significant changes in the business rate charge for some properties. It will therefore not be possible to make a decision on DRR before March in valuation years. In non-valuation years, subject to administrative arrangements, the Council will calculate the DRR amount on the basis of the old year's business rate charge and issue a decision in January, as explained above, in order to give organisations a decision sooner.

7. Performance monitoring and other conditions

Question 17: Do you agree or disagree with the proposed arrangements for performance monitoring and other conditions?



Question 18: Do you have any other comments on proposed arrangements for performance monitoring and other conditions?

Question 18 response

There were 25 responses. Points raised included:

- While it was recognised that VCS organisations should be accountable for the public funding they received, there was concern that the application process and monitoring system should not be onerous for small organisations, or they would be deterred from applying for support.
- Monitoring should not duplicate the performance information requested by the Council in relation to other programmes.

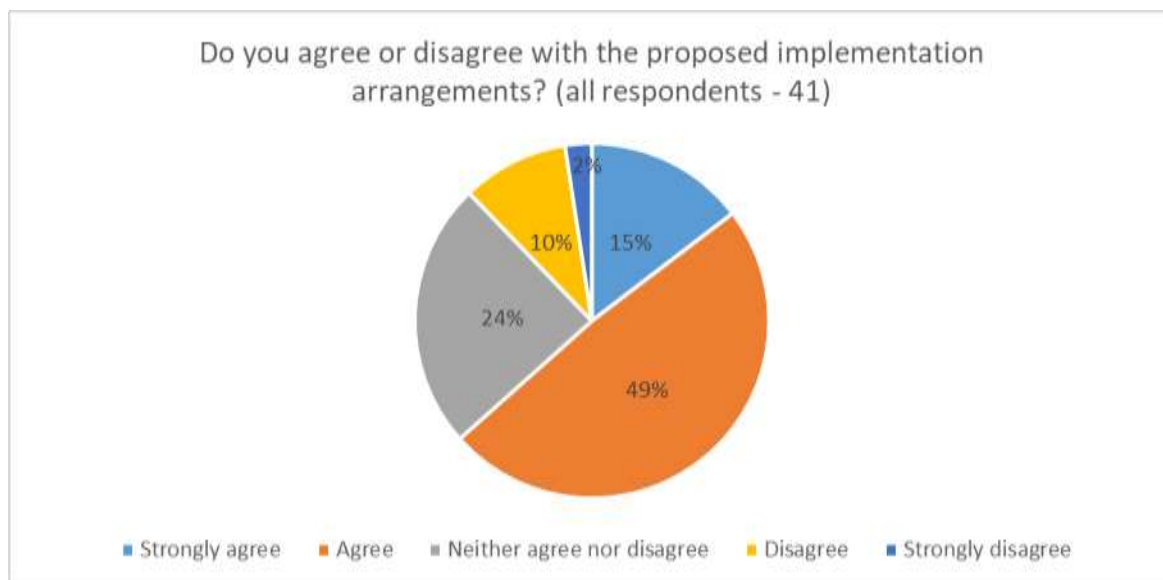
The Council response

AMENDMENT TO POLICY

The Council recognises the need to avoid unnecessary bureaucracy. The policy has been amended to state that it will align monitoring arrangements for rent subsidy and discretionary rate relief and where possible with grant performance monitoring.

8. Implementation

Question 19: Do you agree or disagree with the proposed implementation arrangements?



Question 20: Do you have any other comments about the proposed implementation arrangements?

Question 20 response

There were 23 responses. Points raised included:

- Applicants should be able to prove their capability through impact reports, accounts or similar governing documents.
- Concerns regarding the timing of rent subsidy and DRR were reiterated.
- More clarity was needed regarding deadlines and timings
- Stable council staffing would be required to enable consistency and transparency in implementing the policy.

The Council's response

AMENDMENT TO POLICY

The policy has been amended to provide a more detailed implementation timetable.

As mentioned in response to question 16 above, the impossibility of providing undertakings to cover DRR in advance (given that revaluations occur every three years) should not frustrate the Council's wish to provide 11 months' notice of its decisions on rent subsidy.

Main points raised at the VCS Consultation Event, 1 November 2019

Rent charging framework

1. Will the Council visit properties to measure the rooms?

The Council response

The Council should already have this information in most cases. Officers will ensure that the rates to be charged by square-foot are sense-checked. If the Council increases the income raised from rents for community properties it will be able to support more VCS organisations. Some VCS organisations may end up paying more, whilst some may pay less. VCS organisations may receive business rates relief alongside rent subsidy.

2. Is the Council able to influence how much schools charge to hire out their halls and get them to lower the hire fee?

The Council response

No, the Council has no control over school hire charges. Schools often charge a high fee as they need to pay cleaners and caretakers overtime, which significantly increases costs.

Allocation of properties

3. A request for the Council to set up a site for the demand for and availability of community space and act as brokerage facility

The Council response

The Council will seek to develop a web-based system to put VCS organisations and groups that have available space(s) within their premises in touch with other VCS organisations and groups that are looking for premises or space.

4. Networking opportunities are needed to allow spaces to be shared between VCS organisations.

The Council response

The Council recognises the benefits of holding networking opportunities for VCS organisations.

5. A request for a full list of all council community properties to be published on the council website, with lease expiry dates and for any available the type of terms under which they would be available e.g. rent band, term

The Council response

The Council will publish on its website a list of council community properties and their current occupiers. It should be noted that there are usually very good reasons why Council buildings are not in use; for example, structural issues.

6. **A request for available commercial space to be included in the list** as organisations such as Start Up Croydon would find this helpful and may be able to offer financial support – these would be outside of charity provisions and would not attract any subsidies from Council

The Council response

The Council will publish a list of vacant commercial spaces that it owns.

7. **A standard simplified lease was requested and clarity on what Council would be responsible for**

The Council response

The Council will develop a standard simplified lease with clarity on what the Council would be responsible for, including external repairs and statutory tests.

Rent subsidy

8. **Clarity sought on what qualifies as a VCS organisation**, e.g. non-profit organisations and social enterprises, under the eligibility criteria for rent subsidy.

The Council response

AMENDMENT TO POLICY

To be eligible for rent subsidy an organisation should be community-led, but the policy has been amended so that co-operatives and social enterprises will also be eligible.

9. **How will the Council score organisations that may only appear open to public a few days a week but are actually operational as offices for the remainder** when assessing applicants' ability to share accommodation or generate income

The Council response

The Council's criterion is about the time that the building is used for community benefit, its opening hours, so this is covered and understood

10. **Deprivation criterion:** Some VCS organisations felt penalised for not receiving points relating to tackling deprivation because they were not based in an area of deprivation.

The Council response

AMENDMENT TO POLICY

The policy has been amended to reduce the weighting given to organisations based in areas of deprivation, awarding 5 points for multiple deprivation only, a modest degree of extra priority for organisations based in areas of greatest deprivation.

Nevertheless, giving some, albeit reduced, weighting to organisations based in an area of deprivation is consistent with the Council's locality approach to service delivery. When considering issues to be addressed by the VCS Strategy on 11 February 2019, the Scrutiny and Overview Committee observed that some localities were underrepresented by voluntary organisations compared to others.

11. **Concern was expressed about the ability to share a property if it was not appropriate for specific groups and so could not cater for all protected groups.**

The Council response

The Council is aware that some organisations use their premises every day despite only being open to the public on certain days. The aim of the policy is to encourage premises to be shared.

With regard to concerns expressed around maintaining the confidentiality of clients if premises are shared with other organisations, the Council does not think that this would necessarily arise, but would discuss individual cases with the organisations concerned.

12. **Clarity was sought about how income received from hiring premises would impact on assessments for rent subsidy.**

The Council response

AMENDMENT TO POLICY

The policy has been amended to allow organisations wholly or mainly subletting the premises to make a reasonable charge to allow for the recovery of the costs of subletting or sharing, without it affecting any rent subsidy received. Rent subsidy may, however, be reduced if the Council considers that an excessive charge is being made.

The Council needs to ensure that the rates charged by VCS to those hiring their Council buildings are consistent across the borough and maximise the use of this

valuable space. It would not want to have a VCS organisation profiting from a Council building through excessive charges.

13. What will be the policy on VCS organisations letting out the space commercially? Will this be penalised?

The Council response

Our policy priority is to increase the availability of premises for the VCS. Subject to the written approval of the Council, organisations will be allowed to hire or sublet under-used parts of their premises to a VCS organisation that provides a community benefit to Croydon. Where an organisation wholly or mainly sublets the premises to other organisations, the property may be eligible for rent subsidy on condition that the subtenants are VCS organisations approved by the Council and the amount paid by the subtenant is no more than a reasonable charge to cover the tenant's costs of managing and running the building.

Discretionary rate relief

14. It was questioned why the policy offers Discretionary Rate Relief (DRR) to organisations that already receive 80% mandatory rate relief? Why not focus on organisations that don't get anything or offer them a lower percentage?

15. A request was made for wider guidance on business rate relief schemes that may be available outside of charitable relief, such as small business rate relief and exemptions for places of worship.

The Council response to 14 and 15

AMENDMENT TO POLICY

The policy has been amended to state that to be eligible for discretionary rate relief organisations may be community-led, a co-operative or a social enterprise.

Discretionary rate relief will be paid at 20% of the business rate charge.

Information has been added to the policy on other business rate relief schemes, including how to apply for mandatory relief.

Some small VCS organisations lack the means to pay any business rates at all, so it is important to be able to offer 20% top-up discretionary rate relief to organisations that already receive 80% mandatory rate relief.

Because the budget available is small compared to the demand for assistance, the Council considers it important to encourage organisations seeking business rates relief to apply for 80% mandatory rate relief if they qualify, as this is funded

by central government. While we respect an organisation's choice not to register as a charity, the Council does not consider it appropriate to pay 100% of the cost of relief (when this could use resources that could potentially be used to help four other organisations with 20% top-up discretionary rate relief).